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**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

MARY M. BREWER,)	
)	
Plaintiff,)	
)	Case No: 07 CV 2928 (BSJ)
v.)	
)	ECF Case
GENERAL MOTORS INVESTMENT)	
MANAGEMENT CORPORATION, et al.,)	
)	
Defendants.)	
)	

DECLARATION OF JAMES LEE

1. I am an attorney admitted to practice before this Court and an associate of the law firm of Kirkland & Ellis LLP. I submit this declaration in support of General Motors Investment Management Corporation's Motion to Dismiss Plaintiffs' Complaint.

2. Annexed hereto are true and correct copies of the following documents:

- Exhibit A** April 24, 2007 Letter from Gregory Y. Porter to Judge Kaplan
- Exhibit B** Delphi Salaried Plan Prospectus dated January 1, 2004
- Exhibit C** Delphi Hourly Plan Prospectus dated January 1, 2004
- Exhibit D** Compilation of selected Performance Summaries for the Delphi Salaried and Hourly Plans from 2001, 2002, and 2003.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed this 25th day of June 2007, in New York, New York.

/s/ James Lee
James Lee